

House File 269 - Introduced

HOUSE FILE _____
BY PAULSEN

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the compromise or abatement of penalties,
2 interest, fees, and costs related to delinquent property taxes
3 on real property located within a disaster area and including
4 effective date and retroactive applicability date provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6 TLSB 1043YH 83
7 md/sc/5

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1 1 Section 1. COMPROMISE OR ABATEMENT OF PENALTIES, INTEREST,
2 2 FEES, AND COSTS IN CERTAIN DISASTER AREAS.
1 3 1. The county board of supervisors may compromise by
1 4 written agreement or abate by resolution the penalties,
1 5 interest, or fees, and any costs incurred by the county,
1 6 relating to delinquent property taxes on real property located
1 7 within a county or portion of a county that was declared a
1 8 disaster area by the governor or a federal official on or
1 9 after May 1, 2008, and before September 1, 2008. The amount
1 10 of interest subject to compromise or abatement is the amount
1 11 incurred under section 445.39.
1 12 2. If a parcel of property described in subsection 1 is
1 13 sold at tax sale, the board of supervisors shall include on
1 14 the notice provided pursuant to section 446.9, subsection 1, a
1 15 statement informing the party in whose name the parcel was
1 16 taxed of the board of supervisors' compromise and abatement
1 17 authority under this section. This section shall not relieve
1 18 a purchaser at tax sale from paying the total amount due as
1 19 required by section 446.16.
1 20 3. If a parcel of property described in subsection 1 is
1 21 sold at tax sale and the right of redemption is exercised
1 22 under chapter 447, the board of supervisors may compromise by
1 23 written agreement or abate by resolution the penalties,
1 24 interest, or fees, and any costs owing on the property.
1 25 However, the board of supervisors' authority under this
1 26 subsection shall not include interest owed under section 447.1
1 27 to a tax sale certificate holder who is not a city or the
1 28 county.
1 29 4. This section shall apply to taxes due and payable for
1 30 the fiscal year beginning July 1, 2008, and the fiscal year
1 31 beginning July 1, 2009.
1 32 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,
1 33 being deemed of immediate importance, takes effect upon
1 34 enactment and applies retroactively to July 1, 2008.
1 35 EXPLANATION
2 1 This bill authorizes a county board of supervisors to
2 2 compromise by written agreement or abate by resolution the
2 3 penalties, interest, or fees, and any costs incurred by the
2 4 county, relating to delinquent property taxes on real property
2 5 located within a county or portion of a county declared a
2 6 disaster area by the governor or a federal official between
2 7 May 1, 2008, and September 1, 2008.
2 8 The bill provides that the board of supervisors' authority
2 9 to compromise or abate interest does not include the interest
2 10 owed under Code section 447.1 to a tax sale certificate holder
2 11 who is not a city or the county. The bill requires the notice
2 12 of tax sale to include a statement informing the taxpayer of
2 13 the board of supervisors' compromise and abatement authority.
2 14 However, the bill does not relieve a purchaser at tax sale
2 15 from paying the total amount due.
2 16 The bill applies to taxes due and payable for the fiscal
2 17 year beginning July 1, 2008, and the fiscal year beginning
2 18 July 1, 2009.

2 19 The bill takes effect upon enactment and applies
2 20 retroactively to July 1, 2008.
2 21 LSB 1043YH 83
2 22 md/sc/5